

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:) CHAPTER 7 CASE
)
)
FOOD CONCEPT DEVELOPERS, INC.) CASE NO. 05 - 48522
)
)
DEBTOR.) JUDGE PAMELA S. HOLLIS
)

**NOTICE OF FILING OF U.S. TRUSTEE'S
MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT**

**To: Roy A. Safanda, Esq.
The Safanda Law Firm
111 East Side Drive
Geneva, IL 60134
Registrant's e-mail: rsafanda@xnet.com**

Please Take Notice that on **December 24, 2008**, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee's Memorandum of Review of the Trustee's Final Account, a copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY
UNITED STATES TRUSTEE

DATED: December 24, 2008

BY: /s/ Dean C. Harvalis
Assistant U.S. Trustee
Office of the U.S. Trustee
219 SOUTH DEARBORN STREET, ROOM 873
Chicago, IL 60604
(312) 886-5783

CERTIFICATE OF SERVICE

I, Dean C. Harvalis, Assistant U. S. Trustee, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System, service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through the Court's Electronic Notice for Registrants on December 24, 2008.

/s/ Dean C. Harvalis